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FIG. 1

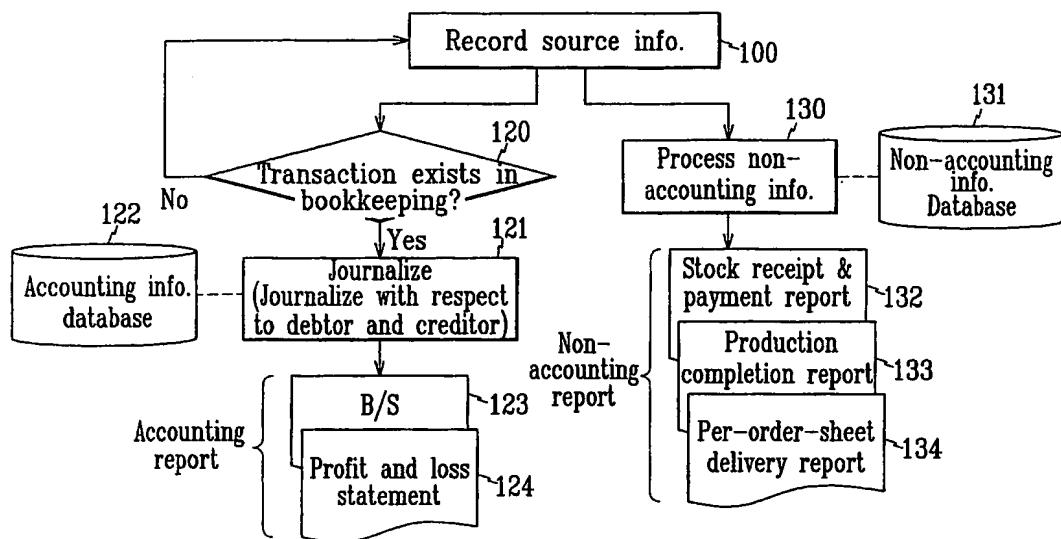
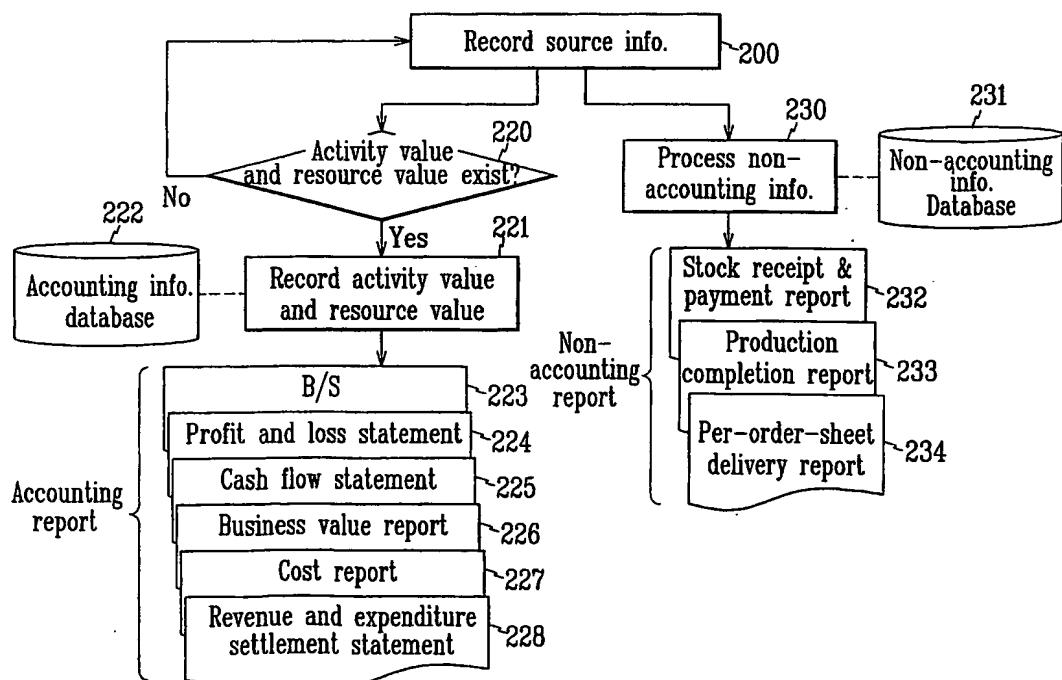


FIG. 2



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FIG. 3

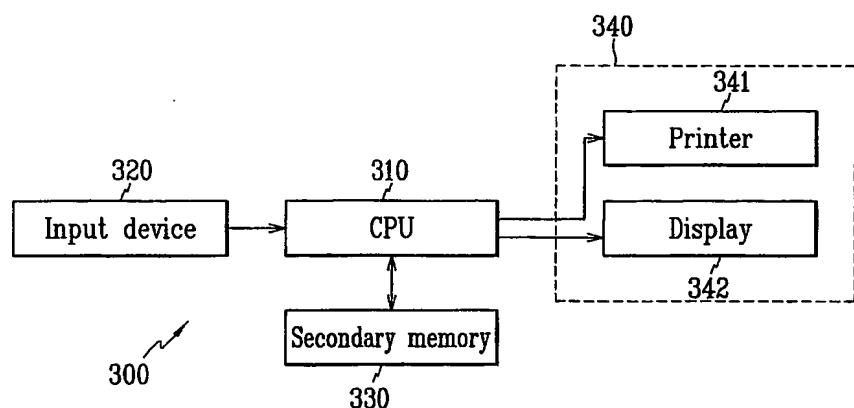
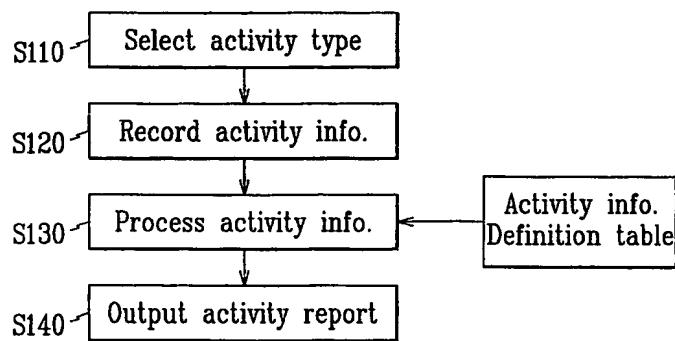
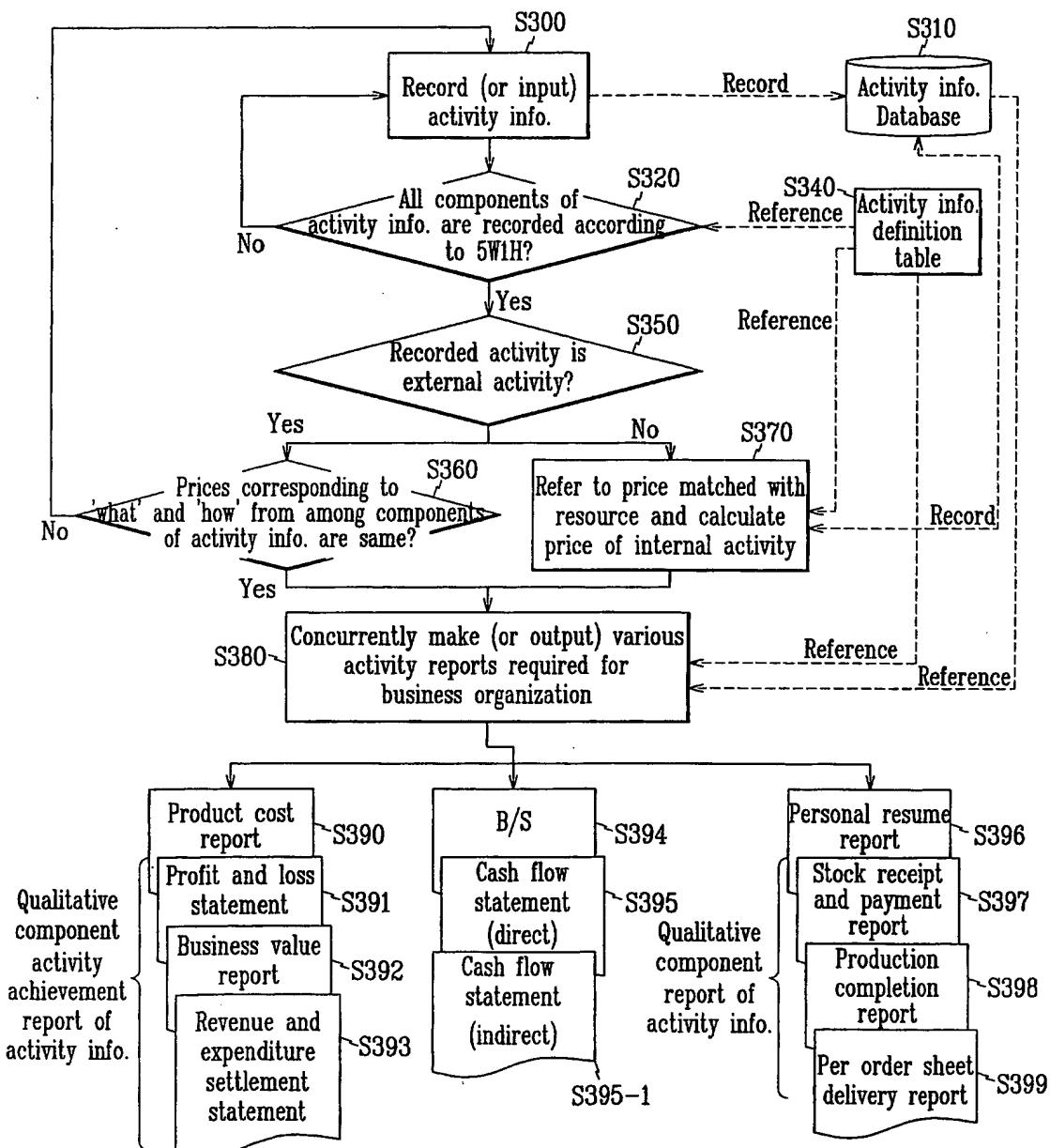


FIG. 4



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FIG. 5



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FIG. 6

Activity info. components	① (who)	② (when)	③ (where)	④ (what)	⑤ (how)	⑥ (why)
Activity info.	Activity performer (post and name of person in charge)	Activity date	Activity place (connection)	Activity name, activity value, activity product and activity quantity	Resource name and resource value	Activity foundation (activity instruction)

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FIG. 7A

FIG. 7B

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FIG. 8

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FIG. 9

Activity info. components	① (who)	② (when)	③ (where)	④ (what)	⑤ (how)	⑥ (why)
Activity info.	Activity performer in charge	Activity performance date	Activity performance place (Connection)	Activity name, activity value, activity product, and product quantity	Resource name and resource value	Activity performance foundation (Activity order)
				560 activity unit	Product A	Indirect labor expense 1,000
Recorded examples of activity info.	BAC	2002 0307	S07 Machine driving	1040 activity unit	Product B	Power consumption cost 800,000 Gas and water rates 200,000 Communication fee 0 Repairing expenses 0 Expendable supply cost 200 Depreciation expense 1

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FIG. 10

Resource	Consumption resource measurement unit	Consumption quantity of internal activity per resource						Total sum of consumption resources
		Production plan	Purchase /test	Progress preparation	Material investment	Machine driving	Quality control	
Direct labor expense	Invested quantity	0	0	0	400	0	0	400
Indirect labor expense	Working hours	1,000	1,000	0	10,000	1,000	1,000	15,000
Power consumption cost	Power consumption Kw/h	50,000	50,000	0	800,000	50,000	0	1,000,000
Gas and water rates	Usage amount	50,000	50,000	100,000	0	200,000	50,000	500,000
Communication fee	Usage time	4,000	4,000	4,000	0	0	4,000	20,000
Repairing expenses	Repairing frequency	0	0	0	0	0	0	10
Expendable supply cost	Actual usage amount	150	150	200	0	200	150	1,000
Depreciation expense	Period	0	0	0	0	1	0	1

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FIG. 11

Unit: Won

Resource	Resource price	Cost of internal activity per resource						
		Production plan	Purchase /test	Progress preparation	Material investment	Machine driving	Quality control	Transportation
Direct labor expense	400,000	0	0	0	400,000	0	0	0
Indirect labor expense	150,000	10,000	10,000	10,000	0	100,000	10,000	10,000
Power consumption cost	100,000	5,000	5,000	5,000	0	80,000	5,000	0
Gas and water rates	100,000	10,000	10,000	20,000	0	40,000	10,000	10,000
Communication fee	20,000	4,000	4,000	4,000	0	0	4,000	4,000
Repairing expenses	50,000	0	0	40,000	0	0	0	10,000
Expendable supply cost	100,000	15,000	15,000	20,000	0	20,000	15,000	15,000
Depreciation expense	80,000	0	0	0	0	80,000	0	0
Activity cost	1,000,000	44,000	44,000	99,000	400,000	320,000	44,000	49,000

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FIG. 12

Internal activity	Activity cost	Activity values per product			Product cost	
		ProductA	ProductB	Total activity values	ProductA	ProductB
Production plan	44,000	9	13	22	18,000	26,000
Purchase /test	44,000	7	15	22	14,000	30,000
Progress preparation	99,000	4	6	10	39,600	59,400
Material investment	400,000	100	300	400	100,000	300,000
Machine driving	320,000	560	1040	320,000	112,000	208,000
Quality control	44,000	8	36	44,000	8,000	36,000
Transportation	49,000	16	28	8	28,000	21,000
Total activity costs	1,000,000	150	150	200	319,600	680,400
Completion quantity per product			-		50,000	50,000
Cost per product unit					6,392	13,608

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FIG. 13

Business value report

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Activity component units	(Unit: Hundred million Won)	
Subjects	Amount	
I. Business profits on the cash basis		
1. Sales of product A	300	
2. Sales of product B	200	500
II. Business expense on the cash basis		
1. Purchase price with cash including direct material cost	305	
2. Disbursement with cash including pay	82	387
III. Business profits before tax deduction on the cash basis		
IV. Depreciation expense		113
V. Business profits before tax deduction		51
VI. Tax		62
VII. Business profits after tax deduction		14
VIII. Capital cost		48
IX. Business value(EVA)		36
		12

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FIG. 14

<p>Quantitative components among activity components: what and how</p> <p>Qualitative components among activity components: who, when, where, and why</p>	<p><What></p> <p>Activity achievement report, Product cost report, Profit and loss statement, Business value report, Revenue and expenditure settlement statement</p>	<p><How></p> <p>Resource report, Balance sheet Cash flow statement(direct) Cash flow statement(indirect)</p>
	<p><Who> info. per person in charge, post, or team</p>	<p>Profit and loss statement per team</p>
<p><When> info. per period and time</p>	<p>Profit and loss statement per period</p>	<p>Cash flow statement per period</p>
<p><Where> info. per production equipment and connection</p>	<p>Profit and loss statement per connection</p>	<p>Cash flow statement per connection</p>
<p><Why> info. per activity performance foundation</p>	<p>Cost report per production order sheet</p>	<p>Cash flow statement per purchase request sheet</p>

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FIG. 15A

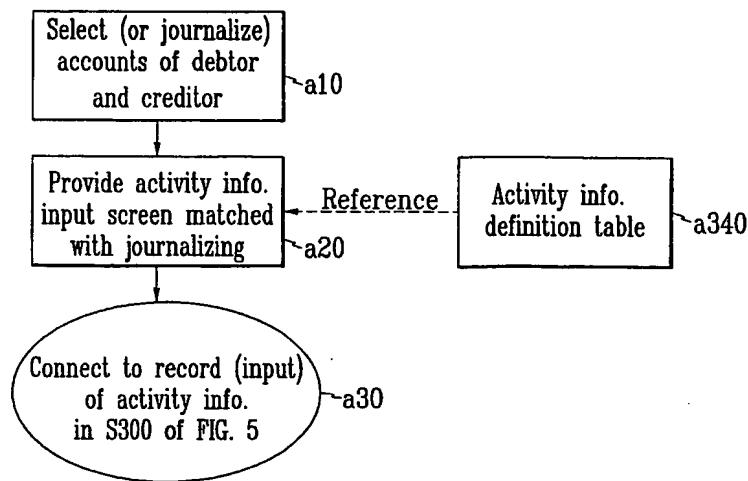
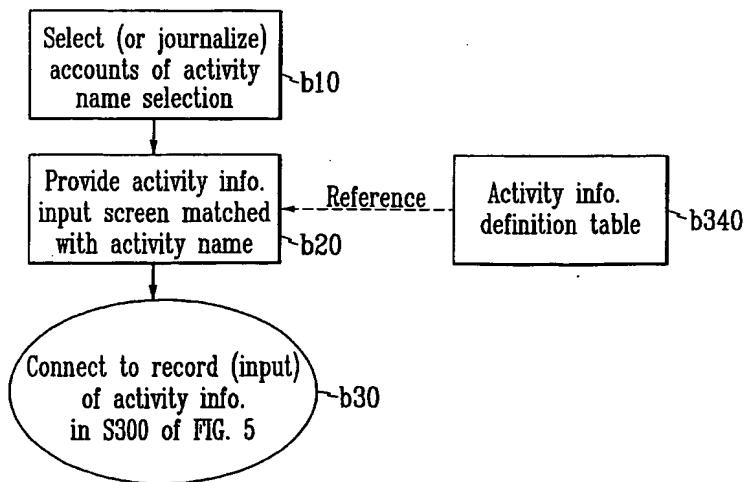


FIG. 15B



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FIG. 16A

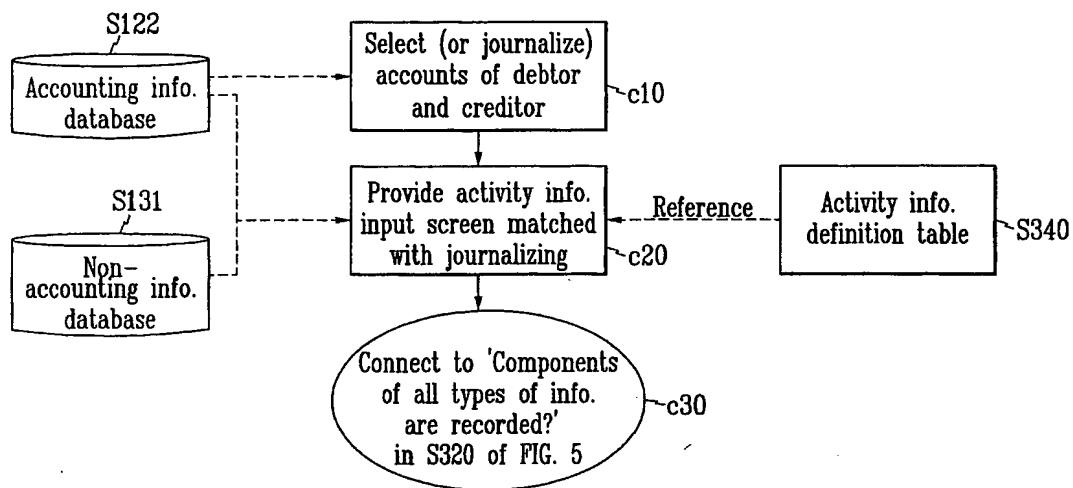
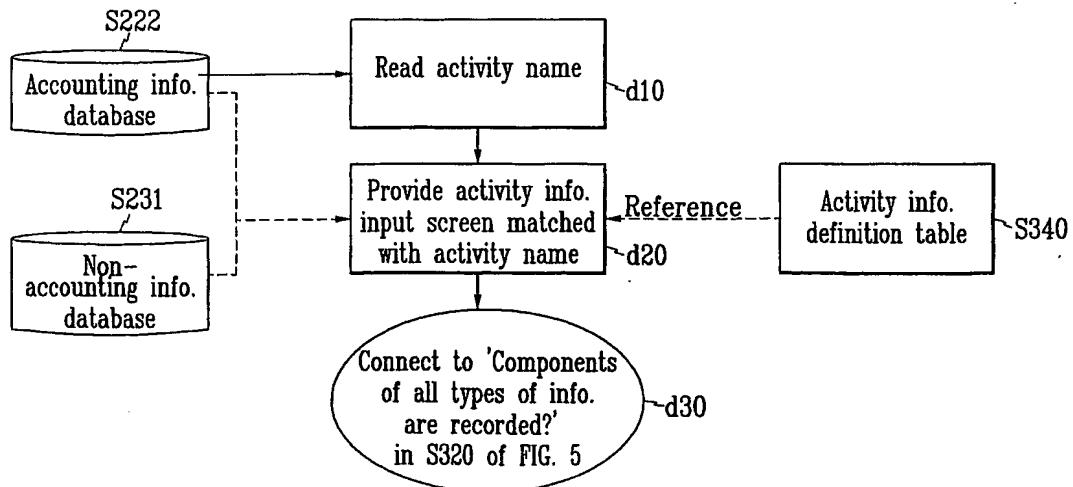


FIG. 16B



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FIG. 17

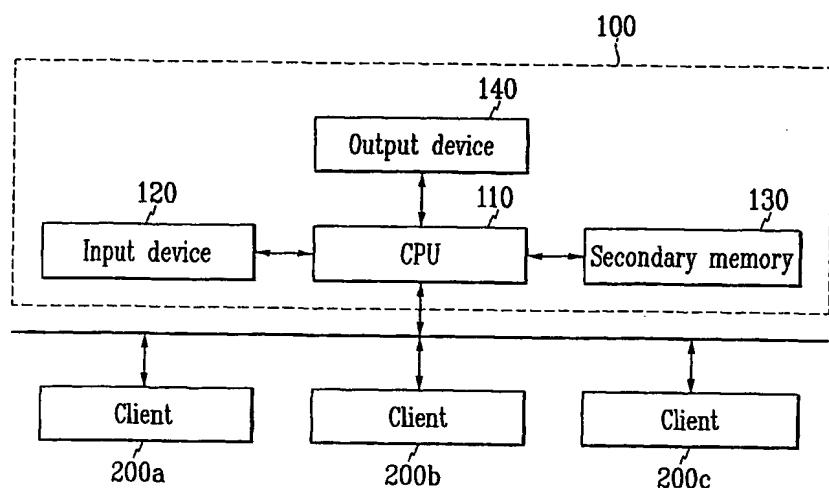


FIG. 18

